

**NATIONAL  
ENDOWMENT** for the **ARTS**

 arts.gov

**Office of the Inspector General  
Semiannual Report to Congress  
October 1, 2021 – March 31, 2022**

## TABLE OF CONTENTS

	<u>PAGE</u>
<b>MESSAGE FROM THE INSPECTOR GENERAL</b>	
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>	1
<b>OFFICE OF INSPECTOR GENERAL</b>	1
<b>AUDITS AND RELATED ACTIVITIES</b>	2
Completed Reports	2
Audit Resolution and Corrective Actions	4
Reports Issued with Questioned Costs	4
Reports Issued with Recommendations That Funds Be Put to Better Use	4
Reports Issued with Recommendations Open For More Than 180 Days	5
Audits and Other Activities Planned or In-Process	5
<b>INVESTIGATIVE ACTIVITIES</b>	5
Criminal, Civil, and Administrative Actions	6
Hotline	6
<b>OTHER ACTIVITIES</b>	6
Activities Within the Inspector General Community	6
Significant Management Decisions	7
Access to Information	7
Review of Legislation and Regulations	7
Peer Review Activity	7
<b>OUTREACH AND AWARENESS</b>	8
Website	8
Consultations with The National Council on the Arts and Congress	8

## TABLE OF CONTENTS

	<u>PAGE</u>
<b>TABLES</b>	
TABLE 1: Summary of Reports Issued During the Reporting Period	9
TABLE 2: Inspector General Issued Reports with Recommendations That Funds Be Put to Better Use	10
TABLE 3: Inspector General Issued Reports with Questioned Costs	11
TABLE 4: Report Recommendations with Corrective Actions Not Completed Within 180 Days	12
TABLE 5: Investigative and Administrative Action Data	13
TABLE 6: Summary of Inspector General Reporting Requirements	14
<b>OIG FUNCTIONS</b>	15
<b>CONTACTING THE OFFICE OF INSPECTOR GENERAL</b>	16

## MESSAGE FROM THE INSPECTOR GENERAL

During this semiannual reporting period, we issued six audit reports that includes \$212,805 in questioned costs, \$14,466 in potential refunds due, and 29 recommendations to improve Agency operations and award recipients' stewardship of Federal funds. Additionally, we assisted the National Endowment for the Arts (NEA) in their audit follow-up process. This resulted in the NEA clearing 25 Agency or award recipient recommendations based on corrective actions taken during this semiannual period. In addition, we resolved a total of 29 hotline complaints.

I applaud the NEA and Office of Inspector General (OIG) staff for pressing forward and working together when needed to avoid unreasonable and unnecessary work delays during the Pandemic. This enabled staff to continue delivering the missions of the Agency and OIG in a high quality and timely manner despite COVID-19 operating restrictions, which required staff to continue working virtually during this period.

The value-added work that we accomplished this period is due to my staff's commitment to excellence, continued growth, and dedicated work effort; along with the support of the NEA Chair and her staff. I will continue to work with my staff, the Chair, and her staff in promoting economy, efficiency, and effectiveness while helping to ensure integrity, excellence, and value in the delivery of NEA's mission.

Ron Stith, CPA  
Inspector General

## **NATIONAL ENDOWMENT FOR THE ARTS**

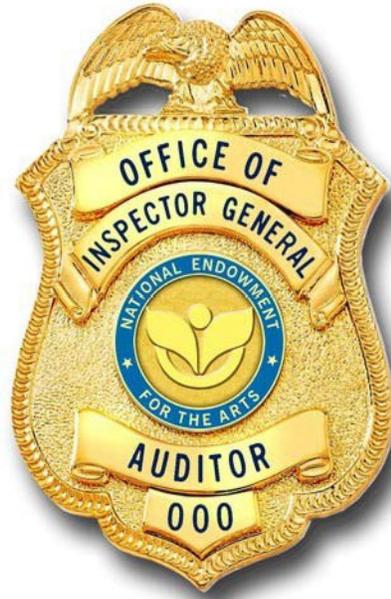
Established by Congress in 1965, the National Endowment for the Arts (NEA) is an independent Federal Agency that funds, promotes, and strengthens the creative capacity of our communities by providing all Americans with diverse opportunities for arts participation. The NEA partners with state arts agencies, regional arts organizations, local leaders, other Federal agencies, and the philanthropic sector to help deliver its mission. As part of its mission, the NEA supports arts learning, affirms and celebrates America's rich and diverse cultural heritage, and extends its work to promote equal access to the arts in every community across America.

## **OFFICE OF THE INSPECTOR GENERAL**

The Inspector General Act of 1978, as amended (IG Act), established Offices of Inspectors General (OIGs) within 74 departments and agencies, including the NEA. The NEA OIG's mission is to help ensure the efficiency, effectiveness and integrity of Federal Government programs and operations. In pursuit of its mission, the NEA OIG conducts or supervises reviews of Agency and award recipient programs and operations, reviews and responds to existing or proposed Agency legislation and regulations, and maintains open communication with Agency Heads and the Congress. To accomplish our objectives for these reviews, the NEA OIG consists of the Inspector General (IG), Assistant Inspector General for Audit, Audit Manager, and two Auditors. The NEA OIG also have Memorandums of Understanding (MOUs) with the Department of Education OIG to provide investigative services, and the U.S. Postal Service OIG for legal services.

On October 14, 2008, Congress passed the Inspector General Reform Act of 2008, which enhanced the independence of Inspectors General (IGs) and created the Council of Inspectors General on Integrity and Efficiency (CIGIE). CIGIE's mission is to support continuing professional education of OIG staff, collaborate between the IGs to address overarching issues, and report the results of our work to American taxpayers, Agency Heads, and the Congress.

Each IG is required to prepare a semiannual report summarizing the activities of our offices for the preceding six-month period. The NEA OIG's report is sent to the NEA Chair, the National Council on the Arts, and NEA appropriating and authorizing Congressional committees. This report satisfies that requirement.



## AUDITS AND RELATED ACTIVITIES

### Completed Reports

Reviews completed during this period identified improvements needed in awardee stewardship, including financial reporting accuracy and completeness. Following are summary results of the completed audits and reviews.

#### ***Federal Information Security Modernization Act of 2014 (FISMA), Independent Auditor Report of the National Endowment for the Arts, Information Security Program and Practices, Fiscal Year 2021, A-22-01***

As required by FISMA, we completed the annual audit of the NEA's information security program and practices for its major systems. We contracted with Williams, Adley & Company, LLP (Williams Adley) to perform the FISMA audit. The report was issued on October 29, 2021, and contained two new recommendations to improve information security. The NEA has prepared an action plan to implement the recommendations.

#### ***Report on the National Endowment for the Arts' Compliance with the Digital Accountability Transparency (DATA) Act of 2014 for Fourth Quarter, Fiscal Year 2020, A-22-02***

As required by the DATA Act, we completed the bi-annual audit of NEA's compliance with data standards established by the Department of Treasury and the Office of Management and Budget. We contracted with Williams, Adley to perform the audit, and an audit report was issued on November 4, 2021. The audit concluded that, overall, the NEA's FY 2020, Quarter 4 submission for publication on USAspending.gov was complete, timely, accurate, and of excellent quality. The audit also concluded that the NEA has properly implemented and used the government-wide data standards to successfully submit data to the Treasury's DATA Act Broker.

***FY 2021 Audit of the National Endowment for the Arts Financial Statements, A-22-03***

The Accountability of Tax Dollars Act of 2002 requires the OIG or an independent external auditor, as determined by the Inspector General, to annually audit the agency financial statements. We contracted with Williams Adley to perform the audit. The 2021 Financial Statement Audit report was issued November 10, 2021, and resulted in an unmodified opinion. The audit did not identify any new findings.

***Performance Audit on Selected Awards to Florida Department of State, Division of Cultural Affairs, Report No. OIG-22-01***

We conducted a performance audit of two NEA Partnership awards issued to the Florida Department of State, Division of Cultural Affairs (Division). Based on our review, we determined the Division generally met the financial and compliance requirements in the award documents. However, we determined the following areas require improvement. The Division:

- Overstated \$34,339 in costs on the 2017 award's Federal Financial Report (FFR) and understated \$453,574 in costs on the 2018 award's FFR.
- Did not establish documented procedures for determining the Federal allowability of costs reported on its FFRs.
- Did not notify all subrecipients of Federal subaward management requirements.
- Did not verify all potential vendors or subrecipients were eligible to participate in Federal programs and activities.

We believe the evidence obtained during the audit provides a reasonable basis for our findings and conclusions based on our audit objectives. We questioned \$34,339 in overstated costs on the 2017 award's FFR. There are five recommendations to address the audit findings -- four to the Division and one to the NEA.

***Performance Audit on Selected Awards to South Carolina Arts Commission, Report No. OIG-22-02***

We conducted a performance audit on two NEA Partnership awards issued to the South Carolina Arts Commission (Commission). Based on our review, we determined the Commission generally met the financial and compliance requirements in the award documents. However, we determined the following areas require improvement. The Commission:

- Included \$20,000 in unallowable subaward costs on its 2017 award's FFR.
- Included \$12,870 in unsupported costs on its FFRs: \$7,090 for the 2017 award and \$5,780 for the 2018 award.
- Included \$8,300 in unapproved foreign travel costs on its 2018 award's FFR.
- Included \$3,858 in unallowable lobbying costs on its 2017 award's FFR.
- Did not establish effective controls over purchasing cards.
- Did not establish documented procedures for determining cost allowability.
- Did not comply with Federal record retention requirements.
- Did not notify all subrecipients of Federal subaward management requirements.

- Did not verify potential vendors or subrecipients were eligible to participate in Federal programs and activities.

We believe the evidence obtained during the audit provides a reasonable basis for our findings and conclusions based on our audit objectives. We are questioning \$45,028 in costs on the two awards – \$30,948 on the 2017 award’s FFR, and \$14,080 on the 2018 award’s FFR. The report includes 13 recommendations to address the audit findings – nine to the Commission and four to the NEA.

### ***Financial Desk Review of Gray Area Foundation for the Arts, Inc., Report No. FDR-22-01***

We conducted a desk review of two NEA awards issued to the Gray Area Foundation for the Arts, Inc. (Gray Area). Based on our review, we determined that Gray Area did not fully comply with Federal grants management requirements. For instance, Gray Area:

- Did not report actual costs on its FFRs that included \$225 in overstated costs.
- Included \$84,252 in unsupported costs on its FFR.
- Reported \$48,961 in cost incurred outside the award period on its FFR.
- Did not submit adequate final reports by the reporting deadline.
- Did not verify the contractors’ eligibility to receive Federal funds.
- Did not maintain policies and procedures for the management of Federal awards.

Thus, we are questioning costs in the amount of \$133,438. Based on our review, Gray Area did not meet the required cost share/match requirement resulting in a potential refund due to the NEA totaling \$14,466. There are six recommendations addressed to Gray Area, and three recommendations to the NEA.

### **Audit Resolution and Corrective Actions**

At the beginning of the reporting period, there were 57 open recommendations from the prior semiannual report. During this reporting period, we issued 29 new recommendations and closed 25 recommendations, leaving 61 open recommendations at the end of this reporting period – March 31, 2022. Corrective actions are in process to address these open recommendations.

### **Reports Issued with Questioned Costs**

There were three reports issued with \$212,805 in questioned costs during the reporting period (see Table 1 page 9).

### **Reports Issued with Recommendations that Funds Be Put to Better Use**

There were no reports issued with recommendations that funds be put to better use during the reporting period (see Table 2, page 10).

## **Reports Issued with Recommendations Open for More Than 180 days**

As of March 31, 2022, there were 7 reports with 37 recommendations open for more than 180 days. Corrective actions for these recommendations are in process (see Table 4, page 12).

## **Audits and Other Activities Planned or In-Process**

In January 2022, we completed a risk-based analysis of NEA awardees and solicited input from Agency employees to develop an audit plan for calendar year 2022. The resulting plan includes eight award recipients to audit, with a total award value of \$40,483,246.

As of March 31, 2022, there were two award recipient audits in process that we expect to complete during the six-month period ending September 30, 2022. In addition, we will initiate two legislatively mandated audits that we expect to complete by November 30, 2022. Following is a summary of the objectives of the mandatory audits.

### ***Audit of the National Endowment for the Arts' Financial Statements***

The OIG oversees the annual financial statement audit required under the Accountability of Tax Dollars Act of 2002. We contracted with Williams Adley to perform the audit. The purpose of the audit is to express an opinion on the accuracy and completeness of the NEA financial statements for the fiscal year ended September 30, 2022. The audit also tests the internal controls over financial reporting and assesses compliance with applicable Federal laws and regulations.

### ***Audit of the National Endowment for the Arts' Compliance with the Federal Information Security Modernization Act of 2014 (FISMA)***

The FISMA requires the OIG to conduct an annual audit of its Agency's information security program and practices. We contracted with Castro & Co. to conduct the FISMA audit, which includes evaluating the adequacy of the NEA's information security program and practices for its major systems.

## **INVESTIGATIVE ACTIVITIES**

The IG Act authorizes the OIG to receive and investigate allegations of employee misconduct, fraud, waste, and abuse occurring within the NEA's programs and operations. Investigative activities tend to be reactive and initiated based on reports of possible fraud, ethics violations, and other issues of integrity, including possible wrongdoing referred by NEA employees, other government agency employees, and the public. We have a MOU with the Department of Education OIG to obtain investigative support when needed.

## **Criminal, Civil and Administrative Actions**

Reported incidents of possible fraud, ethics violations, and other integrity issues can give rise to criminal, civil or administrative investigations. The IG Act requires the OIG to refer matters to the U.S. Department of Justice whenever there are reasonable grounds to believe there has been a violation of Federal criminal law. There was no criminal, civil, or administrative action taken during this semiannual period.

## **Hotline**

During this reporting period, the OIG received and evaluated 29 hotline complaints. The evaluations enabled us to close all 29 complaints and helped complainants avoid being defrauded by individuals fraudulently claiming to represent the NEA (see Table 5, page 13).

## **OTHER ACTIVITIES**

### **Activities within the Inspector General Community**

Activities that affect the IG community are typically coordinated by CIGIE. CIGIE also develops and delivers training for the IG community, and each OIG contributes a portion of its budget to support CIGIE operations. Furthermore, CIGIE holds monthly meetings to discuss and vote on matters impacting the IG community, with each IG being a voting member.

CIGIE and each OIG updates Oversight.gov -- a website that provides a “one stop shop” -- to report the ongoing oversight work of all. Oversight.gov allows users to sort, search, and filter the site’s database across agencies to find reports covering their areas of interest.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the Pandemic Response Accountability Committee (PRAC) within CIGIE, with the mission of:

- Promoting transparency to the public on the government’s coronavirus spending and the coronavirus response.
- Preventing and detecting fraud, waste, abuse, and mismanagement of that spending.
- Mitigating major risks that cut across programs and agencies.

The government’s coronavirus response includes economic relief to individual citizens, loans for businesses, and support for hospitals and other medical providers, as well as economic relief for impacted businesses, industries, and state, local and tribal governments. The PRAC membership includes all OIGs that received funding to oversee their agencies spending of funding from the CARES Act. Also, all OIGs, including our office, within an Agency that received CARES Act funding are invited to participate in a monthly meeting to coordinate and collaborate on oversight. The PRAC uses data, along with other law enforcement partners, to detect and combat fraud, waste, abuse, and mismanagement. This coordinated, comprehensive approach to oversight helps CIGIE fulfill its pandemic response accountability mission.

In addition, the CARES Act established the Special Inspector General for Pandemic Recovery to oversee spending of all government funds issued in response to the COVID-19 pandemic in the United States.

### **Significant Management Decisions**

Section 5(a)(11) of the IG Act requires that OIG disagreements with significant management decisions be reported in the semiannual report to Congress. Section 5(a)(12) of the IG Act also requires that any management decision changing their response to a significant resolved audit finding must be disclosed in the semiannual report. For this reporting period, there were no OIG disagreements with management decisions, and management did not revise any earlier decisions on our audit recommendations.

### **Access to Information**

Section 6(b)(2) of the IG Act requires the IG to report to the Agency head, without delay, if the IG believes that access to required information, records or assistance has been unreasonably refused, or has not been provided. Section 5(a)(5) of the IG Act requires that reports to the Agency head about any refusal or delay in accessing records be summarized in the semiannual report. During this reporting period, the OIG did not have a problem obtaining assistance or access to Agency records.

### **Review of Legislation and Regulations**

Section 4(a)(2) of the IG Act requires that the OIG review and comment on proposed legislation or regulations relating to the Agency or, affecting our operations. During this reporting period, we did not review any proposed legislation.

### **Peer Review Activity**

Section 989C of the Dodd-Frank Act contains additional semiannual reporting requirements pertaining to peer review reports. Federal IGs are required to engage in peer review activities related to both their audit and investigative operations. Peer reviews are conducted on a three-year cycle and evaluate an OIG audit organization's systems of quality control, in accordance with CIGIE's *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*.

These guidelines are based on requirements in the Government Accountability Office's *Government Auditing Standards*. Federal audit organizations can receive a rating of pass, pass with deficiencies, or fail. Conforming to Section 989C, we are reporting the following information related to our peer review activities.

The U.S. Commodity Futures Trading Commission OIG conducted our most recent peer review for the three-year period ending March 31, 2019. The audit peer review report was issued August 2019, and concluded that our audit organization's system of quality control complied with

Government Auditing Standards. We received a peer review rating of “pass.” The report is posted at [www.arts.gov/oig/reports/external-peer-reviews](http://www.arts.gov/oig/reports/external-peer-reviews).

We provided copies of the peer review report to the Chairman, National Council on the Arts, the Inspector General Council Chairman, and Audit Committee Chair. We also posted the report on our website at [www.arts.gov/oig](http://www.arts.gov/oig). Our next peer review, conducted by the National Labor Relations Board OIG for the three-year period ending March 31, 2022, is in process and will conclude by September 30, 2022.

## **OUTREACH AND AWARENESS**

### **Website**

We maintain an ongoing internet presence at <https://www.arts.gov/about/inspector-general> to inform NEA employees, awardees, and the public of our mission and to post the results of our work as required by the IG Act. During this semiannual reporting period, we updated our website content to ensure we included resources to assist the NEA and its awardees in achieving excellence in delivery of the NEA mission, in particular through high quality stewardship of Federal award funding.

### **Consultations with the National Council on the Arts and Congress**

The IG Act directs IGs to keep the Head of the Establishment and Congress fully and currently informed. For purposes of the IG Act, the National Council on the Arts (the Council) is the Head of the Establishment. To address this requirement during the COVID-19 Pandemic, the IG has provided periodic updates of OIG operations affecting the NEA as deemed necessary to the Council Chair and other Council members. Also, we provide semiannual reports summarizing OIG work to the Council Chair, Council members, and to the Congress.

**TABLE 1: SUMMARY OF REPORTS ISSUED DURING THE REPORTING PERIOD**

<b>REPORT NO.</b>	<b>REPORT DATE</b>	<b>REPORT TITLE</b>	<b>QUESTIONED COSTS</b>	<b>FUNDS PUT TO A BETTER USE</b>
OIG-22-01	October 26, 2021	Performance Audit Report on Selected Awards to Florida Department of State, Division of Cultural Affairs	\$ 34,339	\$0
A-22-01	October 29, 2021	Fiscal Year 2020 Evaluation of National Endowment for the Arts' Compliance with the Federal Information Security Modernization Act of 2014	0	0
A-22-02	November 4, 2021	Report on the National Endowment for the Arts' Compliance with the Digital Accountability Transparency Act of 2014 for Fourth Quarter Fiscal Year 2020	0	0
A-22-03	November 10, 2021	Fiscal Year 2021 Financial Statement Audit	0	0
FDR-22-01	December 22, 2021	Financial Desk Review of Gray Area Foundation for the Arts, Inc.	133,438	0
OIG-22-02	March 15, 2022	Performance Audit Report on Selected Awards to South Carolina Arts Commission	45,028	
<b>TOTAL</b>			<b>\$212,805</b>	<b>\$0</b>

**TABLE 2: INSPECTOR GENERAL ISSUED REPORTS WITH RECOMMENDATION  
THAT FUNDS BE PUT TO BETTER USE**

		<b>NO. OF REPORTS</b>	<b>DOLLAR VALUE</b>
<b>A.</b>	For which no management decision has been made by the commencement of the reporting period	0	\$0
<b>B.</b>	Which were issued during this reporting period	0	\$0
<b>C.</b>	For which a management decision was made during the reporting period	0	\$0
	i. Dollar value of recommendations that were agreed to by management	0	\$0
	- Based on proposed management actions	0	\$0
	- Based on proposed legislative action	0	\$0
	ii. Dollar value of recommendations that were not agreed to by management	0	\$0
<b>D.</b>	For which no management decision has been made by the end of the reporting period	0	\$0
<b>E.</b>	Reports for which no management decision was made within six months of issuance	0	\$0

**TABLE 3: INSPECTOR GENERAL ISSUED REPORTS WITH QUESTIONED COSTS**

		NO. OF REPORTS	DOLLAR VALUE	
			QUESTIONED COSTS	POTENTIAL REFUNDS
<b>A.</b>	For which no management decision has been made by the commencement of the reporting period	3	\$381,450	\$0
<b>B.</b>	Which were issued during the reporting period	3	212,805	14,466
	Subtotals (A+B)	6	594,255	14,466
<b>C.</b>	For which a management decision was made during the reporting period	1	34,339	0
	i. Dollar value of the disallowed costs	1	34,339	0
	ii. Dollar value of the cost not disallowed	0	0	0
<b>D.</b>	For which no management decision was made by the end of the reporting period	5	559,916	14,466
<b>E.</b>	Reports for which no management decision was made within six months of issuance	3	381,450	\$0

**TABLE 4: REPORT RECOMMENDATIONS WITH CORRECTIVE ACTIONS NOT COMPLETED WITHIN 180 DAYS**

<b>REPORT NO.</b>	<b>REPORT DATE</b>	<b>REPORT TITLE</b>	<b>OPEN RECOMMENDATIONS</b>
LS-13-02	March 1, 2013	Limited Scope Audit Report on Selected NEA Grants to Music Theatre Group	5
A-19-01	October 31, 2018	Federal Information Security Modernization Act of 2014, Independent Auditor Report of the National Endowment for the Arts Information Security Program and Practices, Fiscal Year 2018	2
A-20-01	October 30, 2019	Federal Information Security Modernization Act of 2014, Independent Auditor Report of the National Endowment for the Arts Information Security Program and Practices, Fiscal Year 2019	6
Revised Memo 20-02	January 10, 2020	Alleged Deletion of Emails	1
A-20-04	February 19, 2020	Information System Security Review	5
OIG-20-02	April 22, 2020	Limited Scope Audit on Selected Awards to New Jersey State Council on the Arts	10
A-21-01	October 30, 2020	Federal Information Security Modernization Act of 2014, Independent Auditor Report of the National Endowment for the Arts Information Security Program and Practices, Fiscal Year 2020	8
<b>TOTAL OPEN RECOMMENDATIONS FOR MORE THAN 180 DAYS</b>			<b>37</b>

**TABLE 5: INVESTIGATIVE AND ADMINISTRATIVE ACTION DATA**

<b>CIVIL/CRIMINAL INVESTIGATIVE/ADMINISTRATIVE ACTIVITIES</b>	<b>NO. OF ACTIONS</b>
Referrals to Prosecutors	0
Civil Settlements	0
Investigative Recoveries	0
Debarments/Suspensions	0
Administrative Actions	0
<b>HOTLINE CONTACTS</b>	<b>NO. OF ACTIONS</b>
Telephone Calls	1
Email	28
Standard Mail	0
Referred by Other Sources	0
Referred to Other Sources	0
In Assessment Process for Possible Action	0
Closed	29
<b>Total Hotline Contacts</b>	<b>29</b>
<b>FREEDOM OF INFORMATION ACT REQUESTS</b>	<b>NO. OF ACTIONS</b>
Requests Received	2
Requests Processed or Referred	2
<b>Total Freedom of Information Act Requests</b>	<b>2</b>

**TABLE 6: SUMMARY OF INSPECTOR GENERAL REPORTING REQUIREMENTS**

<b>IG ACT REFERENCE</b>	<b>REPORTING REQUIREMENT</b>	<b>PAGE(S)</b>
Section 4(a)(2)	Review of legislation and regulations	7
Section 5(a)(1)	Significant problems, abuses, and deficiencies	2-4
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	2-4
Section 5(a)(3)	Prior significant recommendations on which corrective actions have not been completed	5&12
Section 5(a)(4)	Matters referred to prosecutive authorities	6
Section 5(a)(5)	Summary of instances where information was refused	7
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs and funds put to better use	9
Section 5(a)(7)	Summary of each particularly significant report	2-4
Section 5(a)(8)	Statistical tables showing number of reports and dollar value of questioned costs	9-11
Section 5(a)(9)	Statistical tables showing number of reports and dollar value of recommendations that funds be put to better use	10
Section 5(a)(10)	Summary of each audit report issued before this reporting period for which no management decision was made by the end of the reporting period	11
Section 5(a)(11)	Significant management decisions	7
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	7
Section 6(b)(2)	Access to information	7
Section 989C	Peer Review – Sec. 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111-203) requires Inspectors General to include the results of any peer review conducted by another OIG during the reporting period; or if no peer review was conducted, a statement identifying the date of the last peer review.	7

## OIG FUNCTIONS

### WE PERFORM THE FOLLOWING FUNCTIONS:

**Performance Audits** are conducted to assess the efficiency, effectiveness, and economy of NEA programs, activities, and functions; provide information to responsible parties to improve public accountability; facilitate oversight and decision making; and initiate corrective actions as needed. These audits also consider compliance with applicable laws and regulations, and soundness of the internal organizational and operational controls.

**Financial Audits** provide an independent assessment of whether an entity's reported financial condition, results, and use of resources are presented fairly and in accordance with generally accepted accounting principles.

**Financial Desk Review** involve a limited review of award recipients to ensure validity and accuracy of reported information, and compliance with state and Federal requirements.

**Investigations** are conducted based on alleged or suspected fraud, waste, abuse or gross mismanagement, employee and contractor misconduct, and criminal and civil violations of law that have an impact on NEA programs and operations. The OIG refers matters to the U.S. Department of Justice whenever there are reasonable grounds to believe there has been a violation of Federal criminal law. The OIG also identifies fraud indicators and recommends measures to management to improve the Agency's ability to protect itself against fraud and other wrongdoing.

**Awareness Briefings and Bulletins** are presented to NEA management, staff, and awardees to promote greater knowledge and understanding of potential or actual conditions, vulnerabilities, opportunities for improvement, or loss prevention. Briefings may be used internally or with stakeholders in lieu of formal reports.

**HELP PROMOTE INTEGRITY, ECONOMY AND EFFICIENCY  
REPORT SUSPECTED FRAUD, WASTE, ABUSE OR MISMANAGEMENT**

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**Complaints may be made anonymously. However, we would have no way of contacting you. Any information you provide will be held in confidence unless disclosure is required by law. Providing your name and means of communicating with you may increase our ability to investigate your complaint.**